Attorney Docket No.: 26230

THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

DIETRICH, et al.

Serial No.: 10/505,138 Group Art: 1615

Filed: August 19, 2004 Examiner: SILVERMAN, E.

For: ORAL DOSAGE FORM CONTAINING A PDE 4 INHIBITOR AS AN ACTIVE INGREDIENT AND POLYVINYLPYRROLIDON AS EXCIPIENT

RESPONSE AND AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

This is in response to the Office Action dated February 2, 2006. The three-month shortened statutory period for response expired on May 2, 2006. Accordingly, a Petition for a One (1)-month Extension of Time is filed herewith. As such, this response should be considered timely filed.

AMENDMENT

IN THE CLAIMS:

Please amend claims 24-25 as outlined in Appendix A, attached herewith.